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familiarity with the writings of the school of English economists who recently have been giving their attention to the subject of welfare, and who of all current theorists seem to be most fully conscious of what they are doing.

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SCHEFFTEL, YETTA. *The Taxation of Land Value*. Pp. xv, 489. Price, \$2.00. Boston: Houghton, Mifflin Company, 1916.

Miss Schefftel has prepared a judicious, well-balanced treatment of land-value taxation in those countries where the scheme has been chiefly tried. The history of Australasian land taxes, German taxes on value increment, English land-value duties, and municipal land taxes in Canada is carefully outlined. Study is also given to the fiscal, economic and social effects of such taxes.

Although single taxers have generally welcomed the adoption of land-value taxation as a vindication of their doctrines, the author points out that "not only in method of assessment and levy, but also in their rationale great differences exist" between the single tax and land-value taxes. Advocates of the single tax urge their plan as "a weapon with which to clear the way to their Utopia," whereas land-value taxes have been adopted in part for fiscal purposes, in part for social reform. Nor is the difference between the two systems one of degree merely: "the doctrine of abolishing all (other) taxes is foreign to the principle of the tax on land value, as is the confiscatory feature of the single tax."

The conclusion is reached that land-value taxes have failed to produce *vital* social reform. Only to a brief extent have they checked land speculation, reduced rents or ameliorated housing conditions. On the fiscal side their success has been somewhat more pronounced.

The final chapter in the volume deals with the expediency of taxes on land value in the United States. A valuable bibliography is appended.

F. T. S.

POLITICAL SCIENCE

BIGELOW, JOHN. *Breaches of Anglo-American Treaties*. Pp. xi. 248. Price, \$1.50. New York: Sturgis and Walton Company, 1917.

Major Bigelow attempts to defend the United States against charges made by certain English newspapers and authors that the policy of the American government has been to regard treaties as binding only when it suits its convenience to observe them. He reviews in turn the history of all treaties, conventions and other agreements that have been concluded between the United States and Great Britain since the beginning of our national existence, violations of which by either of the contracting parties have been alleged, examines the infractions charged in each case and strikes a balance of the accounts with a view to determining which party has been the greater offender. The result of his findings is that during the one hundred and thirty years between 1783 and 1913 about thirty separate and distinct compacts that may properly be considered as treaties were entered into